

## Nonmajor Special Revenue Funds

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Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specified purposes. The non-major Special Revenue Funds are described below:

**Motor Vehicle Fund** revenues are generated from vehicle fuel taxes, vehicle licenses, and federal transportation agencies. This fund accounts for the following: (1) highway activities of the Washington State Patrol; (2) operations of the state ferry system; and (3) maintenance of non-interstate highways and bridges, completion and preservation of the interstate system, and other transportation improvements.

**Multimodal Transportation Fund** revenues are derived principally from motor vehicle operators. This fund accounts for activities relating to drivers' licensing, driver improvement, financial responsibility, maintenance of driving records, and other non-highway transportation improvements.

**Common School Construction Fund** revenues are obtained principally from the sale of timber and investment earnings. This fund provides financing to local school districts under the control of the State Board of Education for construction of common school facilities.

**The Central Administrative and Regulatory Fund** accounts for operating expenditures of certain administrative and regulatory agencies.

**The Human Services Fund** accounts for the following: (1) funds provided to local governments for the construction or substantial remodeling of detention and correctional facilities; and (2) defraying the cost of administering unemployment compensation.

**The Wildlife and Natural Resources Fund** accounts for the protection and management programs of the state's wildlife, habitats, and natural resources, including forests, water, and parks.

**The Local Construction and Loan Fund** accounts for construction and loan programs for local public works projects.

## Combining Balance Sheet

### Nonmajor Special Revenue Funds

June 30, 2002

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Common School Construction	Central Administrative and Regulatory	Human Services
<b>Assets:</b>					
Cash and pooled investments	\$ 381,633	\$ 27,582	\$ 328,547	\$ 369,466	\$ 714,894
Investments	6,183	436	2,123	763	11,203
Taxes receivable (net of allowance)	64,789	46	-	3,929	14,127
Other receivables (net of allowance)	19,196	2,932	44,060	50,409	11,815
Due from other funds	41,040	6,094	14,928	16,625	165,696
Due from other governments	64,692	25,623	3,675	5,445	47,280
Inventories	27,830	189	-	-	249
<b>Total Assets</b>	<b>\$ 605,363</b>	<b>\$ 62,902</b>	<b>\$ 393,333</b>	<b>\$ 446,637</b>	<b>\$ 965,264</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 72,197	\$ 6,883	\$ 409	\$ 16,722	\$ 51,531
Contracts and retainages payable	15,591	397	9,742	2,419	689
Accrued liabilities	23,107	1,568	12	10,049	11,025
Obligations under security lending agreements	49,035	6,054	51,904	8,192	100,125
Due to other funds	48,265	4,029	2,865	15,701	557,094
Due to other governments	49,304	9,146	6,684	2,806	1,563
Deferred revenues	16,636	4,249	41,039	45,786	44,159
Claims and judgments payable, current	-	-	-	1,059	-
<b>Total Liabilities</b>	<b>274,135</b>	<b>32,326</b>	<b>112,655</b>	<b>102,734</b>	<b>766,186</b>
<b>Fund Balances:</b>					
Reserved for:					
Encumbrances	6,078	1,201	110,630	9,841	40,435
Inventories	27,830	189	-	-	249
Other specific purposes	956	1,113	3,665	119,470	15,054
Unreserved, designated for:					
Unrealized gains	-	-	-	-	-
Other specific purposes	-	-	-	-	111
Unreserved, undesignated	296,364	28,073	166,383	214,592	143,229
<b>Total Fund Balances</b>	<b>331,228</b>	<b>30,576</b>	<b>280,678</b>	<b>343,903</b>	<b>199,078</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 605,363</b>	<b>\$ 62,902</b>	<b>\$ 393,333</b>	<b>\$ 446,637</b>	<b>\$ 965,264</b>

Wildlife & Natural Resources	Local Construction and Loan	Total
\$ 583,042	\$ 133,480	\$ 2,538,644
14,676	328	35,712
981	3,479	87,351
72,093	9,244	209,749
52,935	8,392	305,710
254,599	702,928	1,104,242
180	-	28,448
<b>\$ 978,506</b>	<b>\$ 857,851</b>	<b>\$ 4,309,856</b>

\$ 7,682	\$ 106	\$ 155,530
9,963	-	38,801
7,450	14,775	67,986
48,567	8,044	271,921
31,048	6,118	665,120
9,160	897	79,560
59,937	16,261	228,067
-	-	1,059
<b>173,807</b>	<b>46,201</b>	<b>1,508,044</b>

156,579	10,058	334,822
180	-	28,448
261,285	691,380	1,092,923
2,015	-	2,015
-	26	137
384,640	110,186	1,343,467
<b>804,699</b>	<b>811,650</b>	<b>2,801,812</b>
<b>\$ 978,506</b>	<b>\$ 857,851</b>	<b>\$ 4,309,856</b>

## Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

### Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2002

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Common School Construction	Central Admin. & Regulatory	Human Services
<b>Revenues:</b>					
Retail sales and use taxes	\$ -	\$ 20,497	\$ -	\$ 6,032	\$ -
Business and occupation taxes	-	-	-	-	44,687
Property taxes	-	-	-	133,112	-
Excise taxes	31,182	106	-	(2)	6,118
Motor vehicle and fuel taxes	730,727	1,820	-	-	-
Other taxes	32	-	-	104,074	327,494
Licenses, permits, and fees	295,884	44,103	-	64,275	50,301
Timber sales	16	-	39,303	3,850	-
Other contracts and grants	2,595	165	-	3,293	2,580
Federal grants-in-aid	369,548	176,833	-	16,742	184,569
Charges for services	112,540	2,849	-	43,856	202,467
Investment income	15,106	3,446	13,003	30,250	21,795
Miscellaneous revenue	35,506	35,685	14,022	17,569	398,491
<b>Total Revenues</b>	<b>1,593,136</b>	<b>285,504</b>	<b>66,328</b>	<b>423,051</b>	<b>1,238,502</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	2,076	-	-	142,409	58,520
Human services	-	-	-	51,807	976,006
Natural resources and recreation	390	-	-	38,497	1,702
Transportation	956,423	256,302	-	27,998	11,612
Education	-	-	163,058	183,069	44,516
<b>Intergovernmental</b>	<b>244,686</b>	<b>1,536</b>	<b>-</b>	<b>79,212</b>	<b>986</b>
<b>Capital outlays</b>	<b>625,679</b>	<b>22,903</b>	<b>11,336</b>	<b>5,642</b>	<b>5,857</b>
<b>Debt service:</b>					
Principal	2,802	176	-	239	1,468
Interest	860	217	-	218	241
<b>Total Expenditures</b>	<b>1,832,916</b>	<b>281,134</b>	<b>174,394</b>	<b>529,091</b>	<b>1,100,908</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(239,780)</b>	<b>4,370</b>	<b>(108,066)</b>	<b>(106,040)</b>	<b>137,594</b>
<b>Other Financing Sources (Uses):</b>					
Bonds issued	338,075	-	-	-	-
Notes issued	-	-	-	94	460
Bond issue premium (discount)	2,958	-	-	-	-
Transfers in	91,782	36,085	194,219	238,034	181,942
Transfers (out)	(220,574)	(93,606)	(155,395)	(499,900)	(322,023)
<b>Total Other Financing Sources (Uses)</b>	<b>212,241</b>	<b>(57,521)</b>	<b>38,824</b>	<b>(261,772)</b>	<b>(139,621)</b>
<b>Net change in fund balances</b>	<b>(27,539)</b>	<b>(53,151)</b>	<b>(69,242)</b>	<b>(367,812)</b>	<b>(2,027)</b>
<b>Fund Balances - Beginning, as restated</b>	<b>358,767</b>	<b>83,727</b>	<b>349,920</b>	<b>711,715</b>	<b>201,105</b>
<b>Fund Balances - Ending</b>	<b>\$ 331,228</b>	<b>\$ 30,576</b>	<b>\$ 280,678</b>	<b>\$ 343,903</b>	<b>\$ 199,078</b>

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 77	\$ 9,481	\$ 36,087
-	-	44,687
-	-	133,112
(2)	33,323	70,725
10,152	-	742,699
78,422	34,943	544,965
81,389	401	536,353
41,743	-	84,912
2,493	-	11,126
34,821	-	782,513
1,596	-	363,308
23,616	2,477	109,693
57,814	9,669	568,756
332,121	90,294	4,028,936
2,379	75,261	280,645
2,843	158	1,030,814
304,081	19,193	363,863
1,171	-	1,253,506
228	-	390,871
97	-	326,517
14,709	54	686,180
717	-	5,402
3,745	14	5,295
329,970	94,680	4,343,093
2,151	(4,386)	(314,157)
17,000	24,935	380,010
51	-	605
-	-	2,958
85,198	20	827,280
(36,572)	(14,841)	(1,342,911)
65,677	10,114	(132,058)
67,828	5,728	(446,215)
736,871	805,922	3,248,027
\$ 804,699	\$ 811,650	\$ 2,801,812

## Combining Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual

### Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2002

(expressed in thousands)

	<b>Motor Vehicle</b>			
	Original Budget 2001-03 Biennium	Final Budget 2001-03 Biennium	Actual 2001-03 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 545,294	\$ 331,116	\$ 331,116	\$ -
<b>Resources:</b>				
Taxes	1,040,701	977,042	517,255	(459,787)
Licenses, permits, and fees	589,171	608,703	295,198	(313,505)
Other contracts and grants	904	904	2,595	1,691
Timber sales	-	-	16	16
Federal grants-in-aid	624,687	675,441	365,055	(310,386)
Charges for services	219,145	228,837	112,540	(116,297)
Interest income	23,846	23,796	11,676	(12,120)
Miscellaneous revenue	65,588	74,506	34,903	(39,603)
Transfers from other funds	81,792	376,013	91,782	(284,231)
<b>Total Resources</b>	<b>3,191,128</b>	<b>3,296,358</b>	<b>1,762,136</b>	<b>(1,534,222)</b>
<b>Charges to appropriations:</b>				
General government	10,415	10,303	2,211	8,092
Human services	-	-	-	-
Natural resources and recreation	1,124	1,124	398	726
Transportation	1,174,801	1,187,055	574,187	612,868
Education	-	-	-	-
Capital outlays	1,856,186	2,692,695	1,005,606	1,687,089
Transfers to other funds	386,062	675,380	220,394	454,986
<b>Total Charges to appropriations</b>	<b>3,428,588</b>	<b>4,566,557</b>	<b>1,802,796</b>	<b>2,763,761</b>
<b>Excess available for appropriation</b>				
<b>Over (Under) charges to appropriations</b>	<b>(237,460)</b>	<b>(1,270,199)</b>	<b>(40,660)</b>	<b>1,229,539</b>
<b>Reconciling Items:</b>				
Bond sale proceeds	551,240	551,240	338,075	(213,165)
Bond issue premium (discount)	-	-	2,958	2,958
Changes in reserves (net)	-	-	1,374	1,374
Entity adjustments (net)	-	-	3,476	3,476
Accounting and reporting changes (net)	-	-	(2,781)	(2,781)
<b>Total Reconciling Items</b>	<b>551,240</b>	<b>551,240</b>	<b>343,102</b>	<b>(208,138)</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 313,780</b>	<b>\$ (718,959)</b>	<b>\$ 302,442</b>	<b>\$ 1,021,401</b>

Continued

Multimodal Transportation				Common School Construction			
Original Budget 2001-03 Biennium	Final Budget 2001-03 Biennium	Actual 2001-03 Biennium	Variance with Final Budget	Original Budget 2001-03 Biennium	Final Budget 2001-03 Biennium	Actual 2001-03 Biennium	Variance with Final Budget
\$ 3,581	\$ 82,557	\$ 82,557	\$ -	\$ (141,449)	\$ 346,254	\$ 346,254	\$ -
52,313	45,968	22,423	(23,545)	-	-	-	-
86,787	108,980	44,104	(64,876)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	122,175	123,209	39,303	(83,906)
120,282	90,497	5,791	(84,706)	-	-	-	-
-	-	-	-	-	-	-	-
2,249	2,249	2,502	253	5,515	5,517	13,673	8,156
25,067	28,202	11,957	(16,245)	17,504	17,688	14,056	(3,632)
73,822	93,941	36,085	(57,856)	328,552	473,508	194,220	(279,288)
364,101	452,394	205,419	(246,975)	332,297	966,176	607,506	(358,670)
-	109	-	109	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
162,171	174,445	78,030	96,415	-	-	-	-
-	-	-	-	195,720	152,956	129,726	23,230
202,370	107,240	4,341	102,899	670,264	648,989	174,382	474,607
78,959	101,815	72,386	29,429	12,216	12,216	25,669	(13,453)
443,500	383,609	154,757	228,852	878,200	814,161	329,777	484,384
(79,399)	68,785	50,662	(18,123)	(545,903)	152,015	277,729	125,714
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(132)	(132)	-	-	-	-
-	-	(21,256)	(21,256)	-	-	(716)	(716)
-	-	-	-	-	-	-	-
-	-	(21,388)	(21,388)	-	-	(716)	(716)
\$ (79,399)	\$ 68,785	\$ 29,274	\$ (39,511)	\$ (545,903)	\$ 152,015	\$ 277,013	\$ 124,998

## Combining Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual

### Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2002

(expressed in thousands)

	<b>Central Administrative and Regulatory</b>			
	Original Budget 2001-03 Biennium	Final Budget 2001-03 Biennium	Actual 2001-03 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 898,907	\$ 231,096	\$ 231,096	\$ -
<b>Resources:</b>				
Taxes	295,898	39,011	157,220	118,209
Licenses, permits, and fees	104,514	81,168	50,418	(30,750)
Other contracts and grants	-	-	-	-
Timber sales	6,209	7,598	3,850	(3,748)
Federal grants-in-aid	162,009	57,051	16,731	(40,320)
Charges for services	69,308	66,281	35,133	(31,148)
Interest income	44,098	44,101	32,403	(11,698)
Miscellaneous revenue	17,587	19,535	10,023	(9,512)
Transfers from other funds	351,313	386,087	226,728	(159,359)
<b>Total Resources</b>	<b>1,949,843</b>	<b>931,928</b>	<b>763,602</b>	<b>(168,326)</b>
<b>Charges to appropriations:</b>				
General government	434,702	310,076	139,489	170,587
Human services	122,441	120,766	50,621	70,145
Natural resources and recreation	23,335	51,340	38,625	12,715
Transportation	60,660	60,612	27,414	33,198
Education	393,412	391,260	174,879	216,381
<b>Capital outlays</b>	<b>36,126</b>	<b>37,057</b>	<b>6,214</b>	<b>30,843</b>
<b>Transfers to other funds</b>	<b>130,980</b>	<b>950,438</b>	<b>449,958</b>	<b>500,480</b>
<b>Total Charges to appropriations</b>	<b>1,201,656</b>	<b>1,921,549</b>	<b>887,200</b>	<b>1,034,349</b>
<b>Excess available for appropriation</b>				
<b>Over (Under) charges to appropriations</b>	<b>748,187</b>	<b>(989,621)</b>	<b>(123,598)</b>	<b>866,023</b>
<b>Reconciling Items:</b>				
Bond sale proceeds	14,410	14,410	-	(14,410)
Bond issue premium (discount)	-	-	-	-
Changes in reserves (net)	-	-	361,351	361,351
Entity adjustments (net)	-	-	(13,320)	(13,320)
Accounting and reporting changes (net)	-	-	-	-
<b>Total Reconciling Items</b>	<b>14,410</b>	<b>14,410</b>	<b>348,031</b>	<b>333,621</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 762,597</b>	<b>\$ (975,211)</b>	<b>\$ 224,433</b>	<b>\$ 1,199,644</b>



Continued

Human Services				Wildlife and Natural Resources			
Original Budget 2001-03 Biennium	Final Budget 2001-03 Biennium	Actual 2001-03 Biennium	Variance with Final Budget	Original Budget 2001-03 Biennium	Final Budget 2001-03 Biennium	Actual 2001-03 Biennium	Variance with Final Budget
\$ 13,635	\$ 188,444	\$ 188,444	\$ -	\$ 229,562	\$ 451,078	\$ 451,078	\$ -
615,919	807,698	378,299	(429,399)	176,899	180,067	88,585	(91,482)
100,639	102,142	49,645	(52,497)	110,092	108,035	55,952	(52,083)
3,000	2,855	1,565	(1,290)	13,667	14,609	2,390	(12,219)
-	-	-	-	102,390	110,084	41,743	(68,341)
242,522	291,282	107,003	(184,279)	142,410	107,621	31,609	(76,012)
16,227	16,647	153,832	137,185	4,342	4,367	1,590	(2,777)
8,768	8,768	18,179	9,411	32,129	39,606	20,994	(18,612)
1,690,680	1,693,321	387,272	(1,306,049)	100,204	158,669	98,564	(60,105)
352,296	318,761	181,364	(137,397)	104,625	111,746	80,534	(31,212)
3,043,686	3,429,918	1,465,603	(1,964,315)	1,016,320	1,285,882	873,039	(412,843)
127,105	128,534	58,761	69,773	3,989	5,493	1,823	3,670
2,041,830	2,176,310	865,127	1,311,183	6,145	6,295	2,842	3,453
3,922	3,909	1,828	2,081	490,686	497,425	178,846	318,579
26,297	25,121	12,048	13,073	1,162	1,240	457	783
259	2,858	-	2,858	-	-	-	-
50,067	50,067	19,316	30,751	559,919	648,332	117,419	530,913
469,723	463,095	321,061	142,034	43,623	46,343	29,982	16,361
2,719,203	2,849,894	1,278,141	1,571,753	1,105,524	1,205,128	331,369	873,759
324,483	580,024	187,462	(392,562)	(89,204)	80,754	541,670	460,916
-	-	-	-	26,600	26,600	17,000	(9,600)
-	-	-	-	-	-	-	-
-	-	(391)	(391)	-	-	(2,374)	(2,374)
-	-	(3,296)	(3,296)	-	-	(15,077)	(15,077)
-	-	-	-	-	-	-	-
-	-	(3,687)	(3,687)	26,600	26,600	(451)	(27,051)
\$ 324,483	\$ 580,024	\$ 183,775	\$ (396,249)	\$ (62,604)	\$ 107,354	\$ 541,219	\$ 433,865

## Combining Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual

Nonmajor Special Revenue Funds

Concluded

For the Fiscal Year Ended June 30, 2002

(expressed in thousands)

	Local Construction and Loan Fund			
	Original Budget 2001-03 Biennium	Final Budget 2001-03 Biennium	Actual 2001-03 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 424,670	\$ 222,979	\$ 222,979	\$ -
<b>Resources:</b>				
Taxes	144,069	138,205	68,266	(69,939)
Licenses, permits, and fees	-	-	-	-
Other contracts and grants	-	-	-	-
Timber sales	-	-	-	-
Federal grants-in-aid	-	-	-	-
Charges for services	-	-	-	-
Interest income	2,533	2,533	1,305	(1,228)
Miscellaneous revenue	100,723	100,716	52,907	(47,809)
Transfers from other funds	-	2	20	18
<b>Total Resources</b>	<b>671,995</b>	<b>464,435</b>	<b>345,477</b>	<b>(118,958)</b>
<b>Charges to appropriations:</b>				
General government	2,664	2,700	1,242	1,458
Human services	-	-	-	-
Natural resources and recreation	587	587	229	358
Transportation	-	-	-	-
Education	-	-	-	-
Capital outlays	562,084	565,740	242,544	323,196
Transfers to other funds	14,871	14,869	14,826	43
<b>Total Charges to appropriations</b>	<b>580,206</b>	<b>583,896</b>	<b>258,841</b>	<b>325,055</b>
<b>Excess available for appropriation</b>				
<b>Over (Under) charges to appropriations</b>	<b>91,789</b>	<b>(119,461)</b>	<b>86,636</b>	<b>206,097</b>
<b>Reconciling Items:</b>				
Bond sale proceeds	44,265	44,264	24,935	(19,329)
Bond issue premium (discount)	-	-	-	-
Changes in reserves (net)	-	-	224	224
Entity adjustments (net)	-	-	8,475	8,475
Accounting and reporting changes (net)	-	-	-	-
<b>Total Reconciling Items</b>	<b>44,265</b>	<b>44,264</b>	<b>33,634</b>	<b>(10,630)</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 136,054</b>	<b>\$ (75,197)</b>	<b>\$ 120,270</b>	<b>\$ 195,467</b>